

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX REFERENCE NO. 114 OF 1999

The Commissioner of Income-tax	... Applicant.
V/s.	
Jagdish Electronics (P) Ltd.	... Respondent.

A.S.Rao for the Applicant.

P.Vaidya for the respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 25th April 2005.

P.C. :

. Heard learned counsel for the parties. The tribunal has referred following question for the opinion of this Court:

"Whether, on the facts and in the circumstances of the case and in law, was the Tribunal justified in holding that the assessee was entitled to deduction U/s. 80-I with reference to gross total income of the new unit without deducting deduction computed u/s. 80-HHA?"

2. The above question has already been answered by the Division Bench of this Court in the case of **C.I.T. v. Nima Specific Trust**, (2001) 248 ITR 29 (Bom) in favour of assessee and against the revenue. In this view of the matter, the question referred is answered in affirmative for the reasons stated in the above referred judgment.

. Reference stands disposed of accordingly with no order as to costs.
